

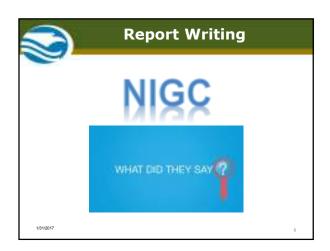
## • Report Writing • Exit Meeting

- Final Report
- Follow Up











#### **Detailed Example**

The purpose of this audit program is to conduct an internal control review of the Bingo Department, focusing on bingo card sales, statistical reports, bingo card inventory, cash controls, system software verification, logs, authorizations and signatures.

1/31/2017



#### **Broad Example:**

Our objective was to perform such observations and testing to measure compliance with the Tribal Internal Control Standards (TICS) and the National Indian Gaming Commission (NIGC) Regulation 25 CFR Part 543 MICS for class II gaming.

1/31/2017



#### **Detailed Scope Example**

The internal audit department will audit the Bingo Department of the gaming operation. Internal Audit will begin the audit on March 6<sup>th</sup>, 2017 and end March 24<sup>th</sup>, 2017. Internal Audit will review process for all three shifts, perform inquires, observations, review and test relevant documents associated with the conduct of bingo for the period of February 1, 2016 – February 28, 2017.

1/31/2017



#### **Broad Scope Example**

The audit was conducted as a full scope review for processes in place from February 2016 through February 2017. Audit procedures included interviews with management and staff, observations of implementation of controls and examination of current source documentation utilized to comply with the aforementioned requirements.

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### ELEMENTS OF FINDING EXERCISE

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#### **Reporting Phase**

#### Exit Meeting:

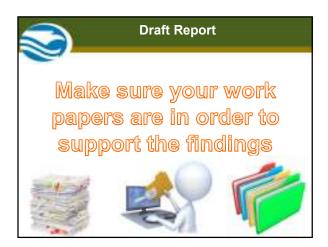
- · Schedule the meeting
- · Who should attend
- Determine how you want to receive management response

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#### Work Papers Exercise

#### Criteria:

(v) For manual payment of a voucher of \$500 or more, require a supervisory employee to verify the validity of the voucher prior to payment.

1/31/2017



#### **Work Papers Exercise**

#### Finding/ Exception:

Based on review of four days of bingo paperwork, we found that 10 manual payouts of over \$500 are not being authorized by a supervisory employee.

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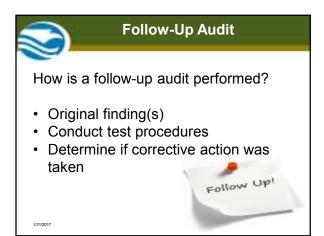




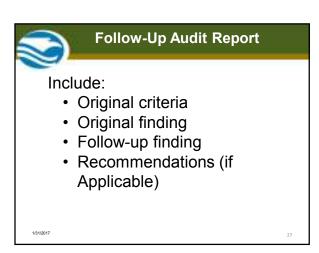


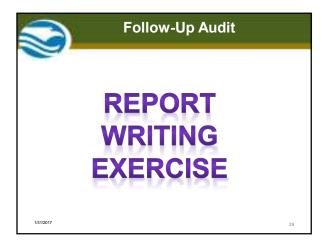














# To summarize, to have a successful audit we need tools to help us achieve the objective.

